

West Calder High School Cares SCIO
Balance Sheet as of 31st October 2025

Charity Registration No. SC053731

	Unrestricted Funds £	Designated Funds	Restricted Funds £	As of 31st October 2025 £
Current Assets				
Funds with Bank of Scotland	837	3,423	11,322	15,582
Cash in Hand	257	0	0	257
Net Funds as of 31st October 2025	1,094	3,423	11,322	15,839

Restricted and Designated Fund Balances as of 31st October 2025

	Carried Forward 1st July 2025 £	Received / Transferred Current Year £	Expensed Current Year £	Balance 31st Oct 2025 £	
1 Grants Received - Restricted					
University of Edinburgh	981	0	0	981	Poverty Project
Society of WRI JWT Grant	1,800	0	0	1,800	Residential Camp
West Lothian Development Trust	860	0	0	860	Christmas Gift Giveaway Project
West Lothian _ RCLLD	21	0	0	21	Positive Intervention Programme
WC&HCDT	0	500	0	500	Zoo Passes
Robertson Trust	0	5,000	(868)	4,132	WCHSC Staffing cost & Laptops
Stafford Trust	0	3,000	0	3,000	WCHSC Staffing
	3,662	8,500	(868)	11,294	
2 Donations - Restricted					
WC&HCDT	23	0	0	23	Christmas Gift Giveaway 2024
WC&H Community Council	5	0	0	5	Christmas Gift Giveaway 2024
	28	0	0	28	
Total Restricted Funds	3,690	8,500	(868)	11,322	
3 WCHSC Designated Funds					
School Clothing Fund	2,000	0	0	2,000	Funds for 2025/26
Consultant Fees for year	1,200	0	(480)	720	Funds for 2025/26
Prize and Event Costs	1,250	0	(547)	703	Funds for 2025/26
	4,450	0	(1,027)	3,423	

Confidential

13.11.25

13.11.25

West Calder High School Cares SCIO

APPENDIX 3

OSCR

Scottish Charity Regulator

Report to the trustees/members of		Independent examiner's report on the accounts						V2
Registered charity number		Charity name						
On the accounts of the charity for the period		West Calder High School Cares SCIO						
Set out on pages		SC053731						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		to						
		24	October	2024		30	June	2025
		Pages 1 to 10						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner		The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement		My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.						
Independent examiner's statement		In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
		1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or						
		2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed**:		[Redacted Signature]					Date: 21.10.25	
Name:		[Redacted Name]						
Relevant professional qualification(s) or body (if any):		CIMA						
Address:		[Redacted Address]						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

West Calder High School Cares SCIO

Report and Accounts

9 Months to 30 June 2025

Scottish Charity No. SC053731

Trustees' Annual Report – 9 months to 30th June 2025

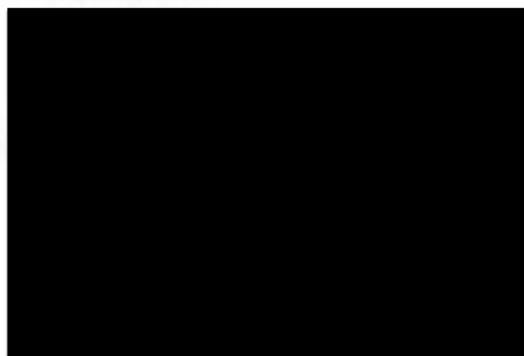
The trustees present their first report and accounts for the West Calder High School Cares SCIO for the 9 months to 30th June 2025

Reference and Administrative Information

Charity Name	West Calder High School Cares SCIO
Charity Registration Number	SC053731
Contact Address	West Calder High School Limefield Lane West Calder EH55 8BF

Trustees and Principal Office-bearers

Chairperson:
Vice Chair:
Treasurer:
Secretary:
Trustees:



Independent Examiner



Bankers

Bank of Scotland Plc
Direct Banking
PO Box 1000
BX2 1LB

Structure, Governance and Management

Governing Document

West Calder High School Cares charity is a SCIO registered October 2024 and is administered in accordance with its constitution.

Recruitment and Appointment of Trustees

Members of West Calder High School Cares appoint the Board and those serving on the board are referred to as the Charity Trustees. The maximum number of charity trustees per the constitution is 10. No more than 6 shall be trustees elected at each AGM and no more than 4 shall be co-opted trustees. At each AGM all charity trustees appointed by the members shall retire from office but will be eligible for re-election. The charity trustees must elect from among themselves a chairman, treasurer and secretary all of whom will cease to hold office at the conclusion of the AGM, but then may be re-elected by the charity trustees.

Operational Management

The West Calder High School Cares charity trustees meet at least every quarter to review and consider the charities activities and financial matters.

Charity Purpose

The charity purposes are:

- (a) the prevention and relief of poverty among pupils, their families and the wider community in the catchment area of West Calder High School
- (b), the advancement of education among pupils of West Calder High School and of the wider community in the school's catchment area
- (c) the advancement of citizenship among pupils of the school and of the wider community in the school's catchment area in the catchment area of West Calder High School
- (d) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage in the catchment area of West Calder High School
- (e) the promotion of equality and diversity in the catchment area of West Calder High School
- (f) the advancement of environmental protection or improvement in the catchment area of West Calder High School

Report from the Chairman

The year 2024 / 2025 has been both an exciting and challenging one for *West Calder Cares*. Successfully transitioning from being a charity to become a SCIO has been a rewarding experience as collectively we have worked towards achieving our Charitable Aims and Purposes as stated above.

In addition to the effective creation of the SCIO itself we have begun to fulfill our Charitable Aims and Objectives by the delivery of a number of services to our target client group including:-

- Winter Jacket Giveaway – Provided 150 jackets
- Mission Christmas – Gifts for 81 children
- Christmas Food – Christmas Meals for 25 families
- January Food Vouchers – Provided for 20 families in the post Christmas period
- Visitor Passes for Zoo & Almond Valley Heritage Centre – Used by 160 families
- We have provided funding to undertake CSCS Training to access employment in the construction industry.
- Funded Positive Engagement Project for six [6] disenfranchised young people to undertake an outdoor learning experience to build positive relationships.

In addition to those services delivered directly by *West Calder Cares* we deliver services with our partner agencies:- Catchment Area Community HUBS; Good Connections; Development Trusts; Access2Employment; Social Policy and Advice Shop.

Additional to our own in school fund raising initiatives *West Calder Cares* has been supported in the delivery of these services by, and we offer our grateful thanks to our External Funders for their generous support:- Corra Foundation; Robertson Trust; West Calder & Harburn CDT; West Lothian Development Trust; Regional Community Led Local Development; Edinburgh University.

For their continued support *West Calder Cares* acknowledges and thanks the S6 students [one of whom Liam began as a volunteer, before becoming a Trustee]; the Parent Council at WCHS; the Staff at WCHS, Alan Cunningham, Allan MacLaughlan, Joe Ross and community volunteers.

Plans for the Future

Looking at 2025 and beyond the Trustees will be focusing on building the capacity of *West Calder Cares* to deliver its charitable aims and objectives.

- Working closely with WCHS we will endeavour to reduce the cost of the school day for families by:
 - focusing on reducing the cost of excursions as experiences to help Young People shape their future.
 - Ensuring that Young People are equipped and ready for the school day by the provision of Uniform, Winter jackets, food vouchers.
- We will strengthen links with each of our catchment area communities to identify and support areas of need.
- Raise our profile by making presentations on the work of *West Calder Cares* to interest groups.
- Fundraising:
 - Working with local partners we will host within the school grounds the annual Community Firework Display.
 - Continue to host in school fundraising activities.
 - Continue to work with partner organisations to promote the work of *West Calder Cares*.

West Calder Cares is one of very few Charities in Scotland that supports schools and individuals reduce the cost of the school day. We will continue this work and branch out further onto the community and link with like minded charities and organisations.

Financial Review

The West Calder High School Cares SCIO's Annual Report and Accounts have been prepared under the fully accrued/SORP compliant accounts - The Statement of Recommended Practice - Accounting and Reporting by Charities.

The West Calder High School Cares SCIO made a surplus of £9,003 in the 9 months to end June 2025. Incoming resources totalled £19,527 and expenditure totalled £10,524.

Income from grants and donations amounted to £12,384 and income from fundraising £7,143. Restricted grant income received amounted to £11,554 from various funder organisations enabling funded activities and programmes to commence. Details of restricted funds are included in note 13 of the note to the accounts.

Expenditure on generating funds in the year amounted to £1,512. A further £9,012 was expended in delivery of charitable activities, of this total £7,864 was funded from the restricted grant awards secured.

Reserves Policy

The Trustees have considered the reserves required and aim to maintain free reserves in unrestricted general funds at a level which equates to six months of expenditure on general charitable activities. Based on this first period of 9 months to June 2025 the Trustees estimate that general unrestricted reserves should be around £700. The balance held on reserves as of 30th June 2025 is £9,003 of which £863 are general unrestricted.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures being disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:



Treasurer

Date:

Statement of Financial Activities
9 months to 30th June 2025

	Note	General Funds	Designated Funds	Restricted Funds	TOTAL
		£	£	£	£
<u>Income from:</u>					
Generated funds					
Grants & Donations	1	830	0	11,554	12,384
Activities for generating funds	2	7,143	0	0	7,143
Charitable activities	3	0	0	0	0
Other	4	0	0	0	0
<u>Total Income</u>		<u>7,973</u>	<u>0</u>	<u>11,554</u>	<u>19,527</u>
<u>Expenditure on:</u>					
Generating funds	5	1,512	0	0	1,512
Charitable activities	5	1,147	0	7,864	9,012
Governance costs	5	0	0	0	0
<u>Total Expenditure</u>		<u>2,660</u>	<u>0</u>	<u>7,864</u>	<u>10,524</u>
Net Surplus / (deficit) - Net movement in funds		5,313	0	3,690	9,003
Funds brought forward from previous year		0	0	0	0
Funds Transferred	14	(4,450)	4,450	0	0
<u>Total Funds Carried Forward</u>	13	<u>863</u>	<u>4,450</u>	<u>3,690</u>	<u>9,003</u>

Balance Sheet**As at 30th June 2025**

	Note	£	£
Fixed Assets / Leasehold Alterations			
Fixed Assets	7	0	0
Current Assets			
Debtors & Accrued Income	8	0	
Prepaid Expenses	8	0	
Bank and Cash	11	9,003	
			9,003
Less Creditors			
Falling due within 1 year	9		0
Net Current Assets			9,003
Less Creditors			
Falling due in more than 1 year	10		0
Net Assets			9,003
Unrestricted Funds			
General funds	12	863	
Designated funds	12	4,450	
			5,313
Restricted funds	12		3,690
Total Funds			9,003

The accounts were approved by the trustees of the West Calder High School Cares SCIO on 14th November 2025

For and on behalf of the West Calder High School Cares SCIO

.....

Chairman

.....

Treasurer

West Calder High School Cares SCIO

Accounting Policies

The principal accounting policies, which have been applied in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice : Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice : Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either unrestricted funds or restricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund. In the 9 months to end June 2025 the Trustees approved transfers to the value of £4,450 to designated reserves. Details are included in note 14 to the accounts.

Restricted funds are funds subject to specific requirements as to their use declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the charity.

Income

All income is included in full in the Statement of Financial Activities in the period to which the charity is entitled to the income. Grants and donations are recognised on receipt either as unrestricted or restricted funds according to the terms under which the grant or donation is made and when the amount can be quantified with reasonable certainty.

Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred.

Fixed Assets, Leasehold Alterations

Fixed assets having a cost to the charity of over £250 and a useful life of at least four years are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value over the estimated useful life.

There was no new capitalised expenditures in the 9 months to June 2025.

Taxation

The West Calder High School Cares SCIO is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

West Calder High School Cares SCIO

Notes forming part of the financial statements for 9 months to 30th June 2025

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
1 Grants and Donations				
University of Edinburgh	0	0	3,994	3,994
Society of WRI JWT Grant	0	0	1,800	1,800
West Lothian Development Trust	0	0	1,900	1,900
West Lothian _ RCLLD	0	0	1,860	1,860
The Corra Foundation _ Boost	0	0	1,500	1,500
West Calder & Harburn Community Development Trust	0	0	250	250
West Calder & Harburn Community Council	0	0	250	250
Donations and Other	830	0	0	830
Sub-total	830	0	11,554	12,384
2 Activities for Generating Funds				
Regular Fundraising Activities	7,143	0	0	7,143
Sub-total	7,143	0	0	7,143
3 Income from Charitable Activities				
Income from projects and events provided	0	0	0	0
Sub-total	0	0	0	0
4 Other Incoming Resources	0	0	0	0
Total Income	7,973	0	11,554	19,527
	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
5 Analysis of Resources Expended				
Costs of Generating Funds				
Direct fundraising expenses	1,512	0	0	1,512
Fundraising activities & events	0	0	0	0
	1,512	0	0	1,512
Charitable Activities				
Activities, projects & events	1,147	0	7,864	9,012
	1,147	0	7,864	9,012
Governance Costs				
Ind. Examiner's / Audit Fees	0	0	0	0
	0	0	0	0
Total Expenditure	2,660	0	7,864	10,524
Net Income / (Expenditure)	5,313	0	3,690	9,003

6 Trustee Remuneration and Related Party Transactions

During the year, no trustees received payment for providing services to the charity.

7 Fixed Assets**30/06/2025**

£

During the year, there were no asset purchases.

0

8 Debtors, Accrued income & Prepayments**30/06/2025**

£

As of end year there were no debtors, accrued income or prepayments

0

9 Creditors, payable in less than 1 year**30/06/2025**

£

As of end year there were no creditors falling due in less than 1 year.

0

10 Creditors, payable in more than 1 year**30/06/2025**

£

As of end year there were no creditors falling due in more than 1 year.

0

11 Bank and Cash**30/06/2025**

£

Current Account

8,817

Cash on Hand

186

9,003

12 Analysis of Net assets

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Fixed Assets	0	0	0	0
Current Assets	863	4,450	3,690	9,003
Long Term Liabilities	0	0	0	0
TOTAL NET ASSETS AS AT 30/06/2025	863	4,450	3,690	9,003

13 Movement in Funds

	Incoming Resources £	Outgoing Resources £	Transfers £	C/FWD As at 30th Jun-25 £
Restricted Funds				
University of Edinburgh _ Poverty Project	3,994	(3,013)	0	981
Society of WRI JWT Grant _ Residential Camp	1,800	0	0	1,800
W Lothian Dev Trust _ Christmas Give Away	1,900	(1,040)	0	860
W Lothian _ RCLLD _ Positive Intervention Project	1,860	(1,839)	0	21
The Corra Foundation _ Zoo Passes	1,500	(1,500)	0	0
W Calder & Har Com Dev Trust _ Christmas Giveaway	250	(227)	0	23
W Calder & Har Com Council _ Christmas Giveaway	250	(245)	0	5
Total Restricted Funds	11,554	(7,864)	0	3,690
Unrestricted Funds				
General	7,973	(2,659)	(4,450)	863
Designated	0	0	4,450	4,450
Total Unrestricted Funds	7,973	(2,659)	0	5,313
Total Funds	19,527	(10,524)	0	9,003

14 Unrestricted funds allocated to specific projects

			Fund Transfers £	C/FWD As at 30th Jun-25 £
School Clothing Fund	0	0	2,000	2,000
Consultant Fees for year	0	0	1,200	1,200
Prize and Event Costs	0	0	1,250	1,250
	0	0	4,450	4,450